

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

<b>UNITED STATES OF AMERICA</b>	<b>:</b>	<b>CRIMINAL NO. 04-</b>
<b>v.</b>	<b>:</b>	<b>DATE FILED: December 9, 2004</b>
<b>GREGORY NELSON</b>	<b>:</b>	<b>VIOLATION:</b>
	<b>:</b>	<b>26 U.S.C. § 7203 (willful failure to pay</b>
	<b>:</b>	<b>taxes - 1 count)</b>

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**INFORMATION**

**COUNT ONE**

**THE UNITED STATES ATTORNEY CHARGES THAT:**

1. At all times material to this information, defendant GREGORY NELSON was a medical doctor who owned and operated the Nelson Medical Group, Inc. in Philadelphia, PA.

2. By 2002, defendant GREGORY NELSON owed the Internal Revenue Service more than \$2,704,823 in back personal and corporate taxes.

3. From approximately 2002 to approximately 2003, instead of paying this outstanding tax obligation, defendant GREGORY NELSON spent personal and corporate funds on at least approximately \$60,000 of unnecessary personal expenses, including a \$3,000 a month luxury apartment (in addition to his primary residence), expensive clothing, and political contributions.

4. From at least on or about February 7, 2002 to at least on or about September 26, 2003, in the Eastern District of Pennsylvania, defendant

**GREGORY NELSON,**

a resident of Devon, Pennsylvania, knowing that he was required to pay at least \$2,704,823 in personal and corporate taxes to the Internal Revenue Service, willfully failed to pay these taxes to the Director of the Internal Revenue Service Center or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

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**PATRICK L. MEEHAN**  
**UNITED STATES ATTORNEY**